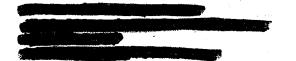
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OP: E: EO: T: 4

MAR 24 1999

Employer Identification Number:

Form: Tax Years:



Dear Applicant:

This letter constitutes a final adverse ruling with respect to your claim of exemption from federal income taxation under section 501(c)(4) of the Internal Revenue Code.

On \_\_\_\_\_\_\_, a proposed adverse ruling was issued concluding that you were not exempt under section 501(c)(4) of the Code. You protested this position by letter dated \_\_\_\_\_\_\_ You submitted supplemental materials on several occasions to support your position.

We have thoroughly reviewed each of your supplemental submissions. The information you have provided is consistent with your initial application. It confirms the assertions made in our the publication of the public and to craft those ideas, consistent with the public and to craft those ideas, consistent with the public policy agenda primarily for the benefit of the public policy agenda primarily for the benefit of the primarily benefit private parties instead of serving the common good and general welfare of the people of the community, you are not operated primarily to promote social welfare and do not qualify for exemption under section 501(c)(4) of the Code.

The Code and the regulations issued thereunder require that you file federal income tax returns. Based upon the financial information that you furnished, you should file returns on the form and for the tax years indicated above within 30 days from the date of this letter, unless you request and are granted an

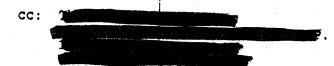
extension of time to file the returns. You should attach a copy of this letter to the returns you file. Questions concerning the filing of returns should be directed to the Ohio EP/EO key district office at 877-829-5500 (a toll free number).

If you have any questions concerning the reasons for this ruling, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely,

J5/

Robert Harper, Jr.
ID# 50-03055
Chief, Exempt Organizations
Technical Granch 3



3/4/93